

Component Unit Year End Reporting Memorandum – FY 2006
Attachment CU11 - Instructions
Short-term Debt

Purpose

This attachment is used to gather short-term debt information for footnote disclosures required by GASBS No. 38, *Certain Financial Statement Note Disclosures*. This attachment is similar to prior year Attachment CU11.

Applicable entities

- A.L. Philpott Manufacturing Extension Partnership
- Hampton Roads Sanitation District Commission
- Virginia Biotechnology Research Park Authority
- Virginia Equine Center Foundation and Virginia Horse Center Foundation
- Virginia Housing Development Authority
- Virginia Port Authority and Virginia International Terminals
- Virginia Resources Authority

Note: The entity must answer the first question of the attachment to determine if the attachment must be completed.

Due date

September 26, 2006

Submission requirements

Contact DOA if the entity has any problems with the files.

After downloading the file, rename the spreadsheet file using the entity's acronym followed by AttCU11. For example, the Virginia Resources Authority should rename its Attachment CU11.xls file as VRAAttCU11.xls.

Submit the Excel spreadsheet electronically to finrept@doa.virginia.gov.

Copy APA via E-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Excel attachment.

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**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log Tab in the attachment excel file.**

Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.
